

DOCKET

ASSESSMENT APPEALS COMMISSION

MIDDLE TENNESSEE MEETING – August 2, 2016 – August 4, 2016

HOLEMAN BUILDING- ROOM 125, ELLINGTON AGRICULTURAL CENTER

440 HOGAN ROAD, NASHVILLE, TN 37204

Tuesday, August 2, 2016							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 am	Proton Therapy Center, The Property ID 106D A 009.10 135689 ER# 78025, 84251 <i>Claim of Exemption</i>	Knox		Tony R. Dalton, Esq. Dale Allen, Esq. Woolf - McClane Law Firm Post Office Box 900 Knoxville, TN 37901- 0900	Phil Ballard, Knox Co. Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902 Charles F. Sterchi, III, Esq. Deputy Law Director Knox County Law Director City County Building 400 Main Street, Suite 612 Knoxville, TN 37902	ID&O 08/17/15 (09/16/2015) This exemption matter involves the real and personal property owned by a cancer treatment center, including proton therapy equipment. The Administrative Judge approved the personal property and the portion of the real property occupied and used by the taxpayer. Assessor appeals to the Commission. <i>[Note: This is an East Tennessee case, but the parties agreed to come to Nashville for the case to be heard more expeditiously.]</i>
2.	1:00 pm	Jerry Thigpen Property ID: 085 019K A 022.00 AR# 99052	Trousdale	2014	Mr. Jerry Thigpen 201 Broadway Hartsville, TN 37074	Dewayne Byrd Trousdale County Assessor 200 East Main Street, Room 4 Hartsville, TN 37074 John Sharpe, Esq. (Notice of appearance in case)	ID&O 4/9/15 5/12/15-Taxpayer appeals. ALJ vacated Initial Decision and Order and granted assessor's Petition for Reconsideration. Taxpayer did not timely respond to Petition for Reconsideration. Therefore, ALJ granted assessor's motion to dismiss taxpayer's appeal for failure to pay undisputed portion of tax while appeal is pending.

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Wednesday, August 3, 2016							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
3.	9:00 am	AMG Investment Group, LP Property ID: 104-02-0-341.00 AR# 90441, 98687 Property ID: 104-02-0-350.00 AR# 90442, 98688 Property ID: 104-02-0-351.00 AR# 90443, 98689	Davidson	2013 & 2014	Betty A. Sellers Easley McCaleb & Associates, Inc. PO Box 98309 Atlanta, GA 30359	George L. Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Jason Bobo, Esq. Metropolitan Dept. of Law 108 Metropolitan Courthouse PO Box 196300 Nashville, TN 37219-6305 Email Pam Williams when docketed	ID&O 10/2/14 10/31/14-Taxpayer appeals. The ALJ adopted the assessor's counterclaim value of \$3,520,000. Parties agreed that property should be valued using income approach. ALJ found that taxpayer agent's analysis under income approach lacked probative value and adopted the following figures from the assessor's report: leasable area, market rate of rent, vacancy and collection loss, miscellaneous income, operating expenses, capitalization rate.
4.	1:00 pm	CLF Grassmere Nashville, LLC Property ID: 133-00-0-143.00 AR# 98423	Davidson	2014	Todd Barron Barron Corporate Tac Solutions, LTD P.O. Box 1588 Wheaton, Illinois 60187	George L. Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Email Pam Williams when docketed	ID&O (06/24/2015) 08/10/2015-Taxpayer appeals. ALJ adopted tax year 2014 value of \$8,950,000 using the income approach. The ALJ did not adopt the sales comparison and income approaches presented by the witnesses for a variety of reasons.

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440 HOGAN ROAD, NASHVILLE, TN 37204

Thursday, August 4, 2016							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
5.	9:00 am	James & Lonnie McKinnie Property ID: 049P E 005.00 AR# 102679 CONTINUED	White	2015	Mr. James F. McKinnie 5712 Boatman Lane Cookeville, TN 38506-7067	Tina L. Miller White County Assessor One East Bockman Way, Room 103 Sparta, TN 38583	ID&O 1/21/16 2/19/16-Taxpayer appeals. ALJ adopted tax year 2015 value of \$313,100. Taxpayer contends property value should be reduced to \$289,000.
6.	10:00 am	Michael P. & Carol Hammond Property ID: 109 02020 AR# 103116 CONTINUED	White	2015	Michael P. Hammond 805 Brentwood Drive Nashville, TN 37220	Tina L. Miller White County Assessor One East Bockman Way, Room 103 Sparta, TN 38583	ID&O 1/21/16 1/29/16-Taxpayer appeals. ALJ affirmed County Board value of \$323,500. Taxpayer contends property value should be reduced to \$260,000.
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